

GENERAL ROBERT YOUNG—REPRESENTATIVES OF.

JANUARY 9, 1857.—Laid upon the table and ordered to be printed.

Mr. TAYLOR, from the Committee of Claims, made the following

REPORT.

*The Committee of Claims, to whom the memorial of William S. Young, J. R. Young, P. R. Fendall, and A. G. Brown, was referred, have had the same under consideration, and now report :*

The memorialists claim indemnity from the United States for tobacco lost or destroyed during the late war with Great Britain, while in store in the warehouses at Magruder's Ferry.

The case of the memorialists cannot be distinguished from the case of the representatives of Rinaldo Johnson and Ann E. Johnson, heretofore reported on, in considering Senate bill No. 255 ; and, for the reasons given in that report, your committee recommend that the claim of the memorialists be rejected.

Your memorialists respectfully represent unto your honorable body that we are the legal representatives of the late Robert Young, of Alexandria, then in the District of Columbia. That he was a merchant, extensively engaged in purchasing tobacco in Maryland ; and that he employed the late James Naylor, of Prince George's county, Maryland, as his agent for the purpose of buying tobacco. That in pursuance of such arrangement, the said Naylor did purchase large quantities of tobacco, which he stored in the warehouses at Magruder's Ferry, on the Patuxent river, Prince George's county, Maryland, all of which will more fully appear by reference to Captain James Baden's certificate, and the list of tobacco, as made out by the late James Naylor, and hereunto annexed. That the warehouses at Magruder's, being occupied by the Maryland militia, as a military post or depot, were burnt by the British troops on the 17th of June, 1814, together with all of the tobacco stored in said warehouses. This occupation was in pursuance of an order issued by Major Biscoe, then in command of the Maryland militia, (see General Biscoe's testimony ;) that the destruction of these warehouses was in consequence of such occupancy by the Maryland troops. This fact is well established by the testimony of Captain Baden, then the

inspector of tobacco at Magruder's warehouses, as also General Biscoe, that the troops had not, at the time they were ordered to occupy the warehouses, any other available means of defence, and the detachment had no other shelter from the fire of the enemy than the warehouses. From this, it appears that the warehouses, for which compensation is now asked, were taken for public use, and while in the use and possession of the public were destroyed, entitling your memorialists, within the principle well established in the decision of similar claims, to a fair and reasonable compensation.—(See Report of 29th Congress, No. 132, House of Representatives, in the case of Matilda Drury.) The principles involved in this case are analogous to those which are set forth in the memorial of George Armstrong, and entitling your memorialists to a full indemnity for the loss of the tobacco, which was destroyed by the act of the government.

WILLIAM S. YOUNG,  
J. R. YOUNG,  
P. R. FENDALL,  
A. G. BROWN.

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IN THE HOUSE OF REPRESENTATIVES, *February 9, 1842.*

MR. JAMES W. WILLIAMS, from the Committee of Claims, made the following report, to accompany bill H. R. No. 90.

*The Committee of Claims, to whom were referred the petitions of James Tongue, John Scrivener, and the administrator of William Hodson, report :*

That the evidence is clear and conclusive that the buildings of John Scrivener and William Hodson, and the tobacco warehouse of James Tongue, were taken possession of and occupied by military forces in the service of the United States during the last war, and in consequence of such occupation were destroyed by the enemy.

The value of the houses of the said James Tongue, John Scrivener, and William Hodson, is now in full proof before the committee. They beg leave to refer to a report submitted by the Committee of Claims, relative to the same petitions, on the 6th of July, 1838, which is appended hereto ; and they present herewith a bill for the relief of the petitioners.

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JULY 6, 1838.

*The Committee of Claims, to whom were referred the petitions of James Tongue, John Scrivener, and the administrator of William Hodson, praying compensation for property destroyed by the enemy during the late war with Great Britain, have had the same under consideration, and report :*

That the three cases being similar in their character, and sustained by the same evidence, the committee have thought it best to consider

them together in one report, instead of making a separate report in each case. These cases were before the committee at the second session of the last Congress, but on not being sustained by sufficient evidence, they were suffered to lie, in order to enable the claimants to adduce additional evidence.

As now presented by the evidence, they stand as follows: James Tongue claims the value of a tobacco warehouse destroyed by the British at Tracey's Landing; each of the other claimants claims the value of a dwelling house and out-houses, destroyed in like manner at Town Point.

It seems that Tracey's Landing is on a small creek, within a short distance of its mouth, in the Chesapeake bay, and Town Point is situated immediately at the mouth of said creek. During the spring of 1814 Commodore Barney, commanding the American flotilla in the Chesapeake, in order to lighten his vessel, deposited a considerable quantity of munitions of war in the tobacco warehouse at Tracey's Landing, belonging, as above stated, to the petitioner, James Tongue, and left a detachment of men to guard the same; that the said stores and munitions of war were gradually removed over land to the Patuxent, for the use of the flotilla—probably a small remnant remained at the time of the destruction of the said warehouse. In October, 1814, the British fleet, in considerable force, under Admiral Warren, appeared in the Chesapeake, in the neighborhood of Town Point and Tracey's Landing. A detachment of militia was ordered to take post at those two points, for the defence of the warehouse aforesaid, where a large quantity of tobacco was in store, and of the neighboring country. This detachment occupied the said warehouse, and the dwelling and out-houses of John Scrivener and William Hodson, at Town Point, for barracks. The position at Town Point was a strong one, and well calculated to effect the object for which it was occupied, (the creek at its mouth being but about fifty yards wide.) The governor of Maryland sent a cannon to the detachment there posted, for the purpose of aiding in the defence. The British boats at length entered the mouth of the creek, and were immediately fired upon by the detachment stationed at the point, the cannon aforesaid being fired from between the houses of Scrivener and Hodson, which were about sixty yards apart. Being much superior, however, in ordnance and numbers, they succeeded in dislodging the American militia from their position. They then proceeded up the creek to the warehouse of the petitioner, Tongue, at Tracey's Landing, where the portion of the detachment there stationed attempted to defend themselves by making a bulwark of the hogsheads of tobacco. But they were unsuccessful, and were compelled to evacuate their position. The British troops being in possession of the two posts, under these circumstances considered themselves justifiable, under the usages of war, in destroying the warehouse and the two dwelling houses, &c., occupied by the American troops as barracks, which they accordingly did, scrupulously abstaining from and studiously avoiding injuring any other property.

The foregoing facts are established by a mass of testimony of the most respectable character, although unfortunately the commanding

officer of the militia detachment and nearly every other commissioned officer are dead, and their evidence beyond the reach of the claimants. It may be necessary to add that the commander of the British forces justified the destruction of the buildings aforesaid, to Mr. J. A. Skinner, on the ground of their being occupied by the American troops.

The committee feel impelled therefore to the conclusion, that the claimants have brought themselves within the principle established in the decision of similar claims, and that they are entitled to relief. The reason of the claimants not having sooner applied for relief, as assigned by themselves, was that one Patterson, whose property was destroyed under similar circumstances, applied to Congress for relief soon after the war, and his petition was rejected—that he applied again a few years since, and obtained relief.

As to the value of the property destroyed, it is established by the appraisement, under oath, of John Collinson, William J. W. Compton, and Thomas C. Denny, who are proved satisfactorily to have been men of sound judgment and undoubted integrity, that the warehouse of the petitioner, J. Tongue, was worth \$1,837 78. It is further established by the appraisement, under oath of James Tongue, Samuel Gover and John Collinson, equally respectable with the other witnesses, that the buildings destroyed, belonging to William Hodson, deceased, were worth \$3,968 39.

The petitioner Scrivener states in his petition that the valuation of his property is among the original papers; but such valuation is not to be found, and there is no evidence to show the value of his buildings destroyed. While, therefore, the committee believe him entitled to relief to the amount of that valuation, they cannot report a bill in his favor, for want of evidence. They therefore leave his claim without prejudice to be hereafter reported upon.

They now report a bill for the relief of James Tongue and the representatives of William Hodson.

NOTTINGHAM, *August 18, 1814.*

SIR: As soon as you may find yourself justified in discharging the militia, you will oblige me by directing the sergeant and his party of the regulars, with the 18-pounder, to proceed to Upper Marlboro', and await orders.

WM. H. WINDER,  
*Brigadier General, &c.*

Major WASHINGTON BISCOE.

The above order, in the handwriting of General Winder, is filed with the committee in the case of George Armstrong.

FLOTILLA, *July 8, 1814.*

MY DEAR GENERAL: I have thought proper to send forward the information I received from Major Biscoe, and to point out the ne-

cessity of having some troops stationed here to act with the flotilla, at the same time to inform the government of the impropriety of drawing the militia from this vicinity across the river for the defence of Calvert, &c. I will thank you to have the despatch forwarded by some trusty person, and I am yours, &c.

JOSHUA BARNEY.

The above letter was written at the time when the United States flotilla, commanded by Commodore Joshua Barney, were at anchor at the port of Nottingham, in Prince George's county, Maryland.

G. W. BISCOE.

*February 20, 1850.*

The original of which the above is a copy is in the handwriting of Commodore Barney, and is filed with the Committee of Claims in the case of Armstrong.

THE MEMORIAL OF GEORGE ARMSTRONG, OF OHIO.

*To the Senate and House of Representatives of the United States :*

Your petitioner respectfully represents unto your honorable body that he claims indemnity from the United States for property destroyed during the late war with Great Britain. That, on the breaking out of the war, he was engaged extensively in mercantile pursuits in Nottingham, Prince George's county, Maryland, and had large quantities of tobacco in store in the public warehouse at that place; that the hogsheads of tobacco which were stored for safe keeping, but contrary to his wishes, were removed by the order of the commanding officer, and erected into a breastwork, with the view of giving protection to our troops; that the village was in imminent danger of being assailed by the enemy, hence the necessity for the defence of the place; that this necessity was so obvious that nobody pretended to deny it; and the commanding officer would have deserved a severe rebuke had he abstained from using the tobacco as a means of defence. He had certainly as much right to take the tobacco as to take wagons and horses requisite for military operations. True there was no written law to justify it; but it would have been justified by that great principle of society which requires a surrender of a part to preserve the whole. There are situations in which an individual may be in which it would be treason to his country to withhold the application of any power he might possess necessary to command within his reach either to avert great national calamities or to secure to his country important national blessings. The exercise of this power in the present instance was under circumstances of no ordinary occurrence. The unexpected advance of the British troops upon the villages bordering on the Patuxent river in 1814 found this section of the Union wholly unprotected. In June, 1814, when the enemy ascended the Patuxent river within twenty-eight miles of Washington city, there was not a breastwork,



nor a fortification of any description ; not a solitary cannon planted, to sound an alarm or check their progress to the Capitol of this Union. What was to be done? Under these trying circumstances the commanding officer did not hesitate. He lost no time in strengthening his position and fortifying himself in the best manner time and circumstances would allow. If the necessity exist, then that case has arrived in which the government may take private property, or endanger its safety, for the public defence. The government did this. They did it through their officer, and the result has been a loss to your memorialist. The exercise of this power springs from the necessity of the case, and has for its object and limitation the public safety. It is justifiable whenever the public safety requires it—whenever the property seized, and the use to which it is put, are adapted to that purpose which the dangers of the country call for. Then an officer is not only excusable, but is praiseworthy, if he occupies property for public use. If by *any act* of the government property, which otherwise would have remained in a state of safety, is withdrawn from its pacific character, under which it was not liable to injury by an enemy, and invested with a warlike character, a character which exposes it as an object of hostility, the government is bound to indemnify the owner for any damage it may sustain in consequence of such change of character.

The tobacco which was rolled out of the warehouses at Nottingham by the order of the commanding officer was a conversion of private property into the public use ; and it is well established, by the depositions herewith filed, that the tobacco out of which our troops constructed a fortification was destroyed and carried away by the British, in consequence of its being used as a breastwork. It must be recollected by all who are conversant with the events of the late war, that during the year of 1814 Nottingham was little else than a garrison village. Both the regular army and militia made it the place of rendezvous.—(See Commodore Barney's letter to General Bowie. See note No. 1, p. 4.)

Your memorialist deems it proper to account for the cause the warehouse at Nottingham was not burned, together with a house adjoining thereto, the armory in which the arms of the militia were constantly kept. Its exemption from conflagration was owing to its immediate proximity to the village, which would have involved the entire village in flames and inevitable destruction.—(See Major Biscoe's statement.)

In relation to the destruction of the warehouse at Magruder's, in Prince George's county, Maryland, the foregoing remarks may be considered as applicable to some extent in explaining the views upon which the claim for indemnification is founded.

The fact is supported by unquestionable testimony that the warehouses were occupied by our troops as a shelter and protection. The occupation of buildings need not be a literal occupation, even for a single night, if in the presence of the enemy, amounted to the occupation which should entitle the owner of the property to full compensation. This position must be conceded.—(See William H. Crawford's letter.) But what is occupation? There is surely a legal occupation by the government so long as it is out of the power of the owner to

occupy the premises himself. This was the doctrine as applied to the concerns of individuals, and the same is applied to the government. While thus occupied it is destroyed legitimately by the government, so that occupancy was the cause of its destruction. The government is bound to grant compensation. The individual who owned the property suffered from a new character induced upon his property by the act of the government. The petitioner will further state that the despatches of Admiral Cockburn, in giving an account of his depredations on the Patuxent river, says that he burnt the warehouses, as he considered them military posts, thus bringing the case precisely within the principles as established by precedents and the reports of the Committee on Claims.

*Extracts from Cockburn's despatches, June 22, 1814.*—"He says that a detachment of sailors and marines were landed on both sides of the river, (Patuxent,) and the enemy's militia had assembled to the number of three to five hundred, retreating before them in the woods, the *marines destroyed the tobacco stores* and several houses *which formed military posts.*" Again: He says "that Captain Barrie advanced from Benedict to Marlborough, and a schooner was found loaded with tobacco; after which they burnt tobacco stores, containing two thousand four hundred hogsheads; the detachment re-embarked."

The ninth section of the act of 1816 it is necessary to prove by the best evidence which the case admits. It extends to cases of destruction of property by the enemy which are justifiable by the laws of civilized warfare.

1. That the warehouses were occupied under the authority of an officer or agent of the United States as a military defence or by an armed force.

2. That such occupation was the cause of its destruction.—(See William H. Crawford's letter, October 21, 1816, American State Papers, page 691, vol. on claims.)

The principles governing cases of this description have been so long adhered to that a train of decisions have been established, from which the committee will not depart. It has been usual for this nation to indemnify citizens for the loss of buildings while in the military occupation of our troops. The reason of the rule is that the possession by a military force imparts to the buildings the character of *public property*, and it thereby becomes the legitimate object of destruction, agreeably to the rules of civilized warfare.

It appears, from the depositions, that the troops took possession of the tobacco at Nottingham, and converted it to the public use; that it was destroyed and carried away by the British marines in consequence of such use; that the warehouses at Magruder's Ferry were in the possession of the troops of the United States at the time of their destruction, and occupied by order of the commanding officer as a barracks for military forces of the United States.

The petitioner further states that the loss of the tobacco, which he sustained, is fully proved by the production of the tobacco notes, which were issued by the inspector of the several warehouses. The precedents in favor of the claim now presented are full and complete.—(See the reports of the Committee on Claims, House of Representatives, No.

132, 29th Congress, 1st session, and reference to the case of James Tongue and others. See 15th Congress, 1st session, No. 391 House reports; 15th Congress, 1st session, 420, House reports.)

Independently of the intrinsic merits of the claim of your memorialist, it is contended that the principle of indemnity has been recognized and established by the decision in the case of James F. Sothoron, passed at December session 1848, which is, in all its circumstances, far short of the present case. In that case the principle is laid down that personal property shall be paid for by the government whenever it is converted to public use.—(See note No. 2.)

In the view which that committee formed of this case from the evidence, there can be no doubt they considered all the *public responsibility* attaching as soon as the occupation commenced by the American troops, and its consequent destruction by the enemy.—(See note No. 3.)

In the above cases it is established as a well settled and indisputable principle that it is the duty of the government to make just compensation to the citizens where property has been taken for public use by competent authority.

Your petitioner further states, that when this claim was reported on adversely in 1836, that he failed to produce proof to show that the tobacco destroyed and carried off by the British was in the possession of the troops of the United States, or other agents; but since the presentation of said petition, and the adjudication of the committee, he has been enabled to establish the fact that the act of taking and carrying away the said tobacco was in consequence of using it as a fortification by the detachment of troops, as referred to in the affidavits of Captain Baden and General Biscoe.

Your petitioner further states that he has been induced to apply to the Congress of the United States for compensation for the destruction of his property, as herewith exhibited by the inspector's notes, in consequence of the legislation of Congress for the last few years, and finding that analogous claims have been granted. That in the great lapse of time, it is a difficult work to procure testimony connected with the events of the late war with Great Britain; that many persons who witnessed the scene of what was then called the "Chesapeake depredations" have died, and but few survive to give a full history of the occurrences of that day.

Your petitioner further states, that the evidence of his tobacco being stored in the warehouse at Nottingham and at Magruder's is fully established by the production of the tobacco notes, which were given by the inspectors in obedience to the laws of Maryland regulating the inspection and safe keeping of the tobacco. By the act of Maryland, passed in 1801, ch. 63, section 18, it is declared that the inspector or inspectors, who shall pass any tobacco, shall deliver as many notes under the hand of the inspector or inspectors to the owner and in his name, or shall be required, in which note or receipt shall be expressed the place and time of reception, the mark of the warehouse, the number, and the gross, tare and nett weights for all tobacco inspected and passed; and also in the notes shall be expressed whether of the first or second quality, the first quality to consist of tobacco clear of and unmixed with trash; and the said notes shall be payable



to the said owner or bearer, and shall be current and receivable in payment of all debts and contracts for tobacco, or judgments and decrees on contracts for tobacco, according to the terms and intention of the contract, judgment or decree, (as the case may be,) and shall be *transferable* from one person to another, and shall be paid, upon demand, by the inspector or inspectors who signed the same.

Sec. 26 provides a penalty for forging manifests or notes.

Sec. 39 declares that inspectors "are declared to be answerable to the owners of any notes mentioned and described in such manifest so far as to produce the same hogshead or hogsheads of tobacco belonging to any owner."—(See Dorsey, Laws of Maryland, page 453, vol. 1.)

Your memorialist further states, that he had stored in the warehouses at Magruder's 26 hogsheads of tobacco, and 44 hogsheads at the Nottingham warehouse, all of which were totally destroyed and carried off by the British, for which he claims compensation.

Your memorialist prays such relief in the premises as may be fair and reasonable.

NOTE No. 1.—See Brigadier General Winder's letter to Major Biscoe, and herewith filed; also, General Winder's letter bearing date 27th July, 1814, to the Secretary of War, in which he says that Colonel Bowen's regiment, 300 strong, and a detachment of regulars under the command of Lieut. Col. Scott, were stationed at Nottingham. See Niles' Register, vol. 7, page 283; also Admiral Cockburn's official report to Admiral Cockrane, in which he gives a detailed account of his naval operations on the waters of the Patuxent. He says, "that on his approaching the town (Nottingham) a few shots were exchanged between the boats and some of the enemy's cavalry."

NOTE No. 2.—See Senate Report No. 129, 30th Congress, 1st session. House of Representatives report 57. The report of the Senate states, "that it is difficult to draw a distinction, in equity, between a claim for loss of buildings and for the personal property they contain."

NOTE No. 3.—See the case of John S. Stiles, adjudicated in the 27th Congress, 2d session. He claimed indemnity for vessels sunk for the defence of the city of Baltimore in 1814. The Judiciary Committee of the Senate say, "that it is the duty of the government to make compensation for them and the damages which their owners had sustained." An act passed for his relief—see vol. 6 of United States Statutes at Large, page 126; also, the act for the relief of sundry citizens of Baltimore for the sinking of vessels at the mouth of the harbor of Baltimore. See vol. 6 United States Statutes at Large, page 265.

### *Statement of James Baden.*

That Robert Young of Alexandria was a merchant who dealt largely in Maryland tobacco; that the late James Naylor, of Prince George's county, Maryland, was his regularly constituted agent to purchase tobacco; that the tobacco so purchased and so listed by the said Naylor, and hereunto annexed, is in the handwriting of the late James Naylor; that witness was well acquainted with the handwriting of the late James Naylor, and that the statement of the amount of the tobacco which he, the said Naylor, purchased for the late Robert Young, and delivered on the 15th of December, 1813, is in the handwriting of the late James Naylor; and that the tobacco so purchased and listed was stored in the warehouse at Magruder's, where it was burned

and destroyed by the British troops in 1814; and that said tobacco never was shipped by the said Young or Naylor; that he was appointed inspector in the spring of 1813, and was the inspector at Magruder's warehouse when it was destroyed, and for some time thereafter; that the inspection books were destroyed in the general conflagration. James Naylor was my predecessor in office and considered a great judge of tobacco, and I know full well that he purchased large quantities of tobacco for Robert Young, of Alexandria, in 1813, whilst I was inspector; many of these purchases were made in my presence. Mr. James Naylor is dead; he resided in the neighborhood of the warehouses at Magruder's, on the Patuxent river.

Personally appeared before me, a justice of the peace in and for Prince George's county, and State of Maryland, James Baden of said county and State, and makes oath on the Holy Evangely of Almighty God that the subjoined statement is true and correct, to the best of his knowledge and belief.

Sworn before

THO. M. D. BADEN, *J. P.*

FEBRUARY 15, 1850.

James Naylor bought for Mr. Robert Young the following tobacco, viz :

I C, No. 43, 1,094 net, at 2 cents.....	\$21 88
Cask.....	1 00
I R, No. 26, 1,000 net, at $2\frac{1}{2}$ cents.....	25 00
Cask.....	1 00
B L, No. 106, 904 } net, at $4\frac{1}{2}$ cents.....	71 76
B L, No. 107, 865 }	
Cask.....	1 00
I W, No. 108, 859 net, at 4 cents.....	34 36
R B, No. 110, 958 net, at 4 cents.....	38 32
Cask.....	1 00
I T W, No. 133, 865 } net, at $4\frac{1}{2}$ cents.....	81 90
I T W, No. 134, 955 }	
Cask.....	1 00
I T W, No. 52, 1,010 net, at $2\frac{1}{2}$ cents.....	25 25
Cask.....	1 00
I B R, No. 135, 1,067 net, at $4\frac{1}{2}$ cents.....	48 01 $\frac{1}{2}$
Cask.....	1 00
B S W, No. 122, 1,019 }	
B S W, No. 123, 1,021 }	
B S W, No. 124, 961 } net, at $4\frac{1}{2}$ cents.....	235 26
B S W, No. 125, 997 }	
B S W, No. 126, 1,030 }	

Casks.....	\$5 00
B S W, No. 50, 1,102 net, at $2\frac{1}{2}$ cents.....	27 56
Cask.....	1 00
I C, No. 129, 988 net, at $4\frac{1}{2}$ cents.....	44 46
Cask.....	1 00
I H, No. 137, 852 } I H, No. 138, 962 } net, at $4\frac{1}{2}$ cents.....	127 71
I H, No. 139, 1,024 }	
Casks.....	2 00
I H, No. 54, 959 net, at $2\frac{1}{2}$ cents.....	23 97 $\frac{1}{2}$
Cask.....	1 00
I N, 955 net, at 5 cents.....	47 80
Cask.....	1 00
I N, 976 net, at 3 cents.....	29 25
Cask.....	1 00
	<hr/>
	902 50
Commission.....	21 00
	<hr/>
	923 50
	<hr/>

B L, No. 106, 904 } B L, No. 107, 865 } I W, No. 108, 859 } R B, No. 110, 958 }	3,586 net, at 4 cents.....	\$143 44
2 casks.....		2 00
		<hr/>
		\$145 44

I T W, No. 133, 865 } I T W, No. 134, 955 } I B R, No. 135, 1,067 } B S W, No. 122, 1,019 } B S W, No. 123, 1,021 } B S W, No. 124, 961 } B S W, No. 125, 997 } B S W, No. 126, 1,030 } I C, No. 129, 988 } I H, No. 137, 852 } I H, No. 138, 962 } I H, No. 139, 1,024 }	11,741 net, at $4\frac{1}{2}$ cents	528 34 $\frac{1}{2}$
10 casks.....		10 00
		<hr/>
		538 34 $\frac{1}{2}$
I N, No. 136, 956 net, at 5 cents.....	47 80	
Cask.....	1 00	
	<hr/>	
		48 80
I N, No. 53, 975 net, at 3 cents.....	29 25	
Cask.....	1 00	
	<hr/>	
		30 25
I C, No. 43, 1,094 net, at 2 cents.....	21 88	
Cask.....	1 00	
	<hr/>	
		22 88

I R, No. 26, 1,000	} 4,071 net, at $2\frac{1}{2}$ cents..	\$101 77 $\frac{1}{2}$
I T W, No. 52, 1,010		
B S W, No. 50, 1,102		
I H, No. 54, 959		
4 casks .....	4 00	
	<hr/>	\$105 77 $\frac{1}{2}$
Commission.....		891 49
		21 00
		<hr/>
		912 49
		<hr/>

Bought for Robert Young, and delivered on 15th December, 1813, and received of him five hundred dollars, which he has now my receipt for, which I ought to have, and four hundred and eleven dollars thirty-five cents on the delivery of the tobacco, leaves a balance due me of one dollar and fourteen cents.

JAS. NAYLOR.